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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2206 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.1065 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Western India Steel Traders ..Respondent.

Mr.A.S.Rao with P.S.Sahadevan for appellant.

Mr.B.V.Jhaveri for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

There is a delay of 515 days in preferring the appeal. There is affidavit in support of the Motion. The order of the I.T.A.T. dated 5/4/2002 was received by the CIT-12, Mumbau on 30/9/2004. After the scrutiny report received by the Judicial CIT on 6/12/2004, the file was sent to the Ministry of Law on 10/12/2004. The draft appeal memo was received on 6/10/2005. The appeal was filed on 26/6/2006. There is no explanation whatsoever for the delay between 10/12/2004 and 7/10/2005 and thereafter. Considering the cause shown, in our opinion, the same would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**